

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

-v-

5:16-CR-264

CHRISTOPHER M. SWARTZ,

Defendant.

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APPEARANCES:

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UNITED STATES DEPARTMENT  
OF JUSTICE - TAX DIVISION  
Northern Criminal Enforcement Section  
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DAVID N. HURD  
United States District Judge

OF COUNSEL:

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JOHN N. KANE, JR., ESQ.

SCOTT M. KESSLER, ESQ.

**ORDER DENYING RECONSIDERATION**

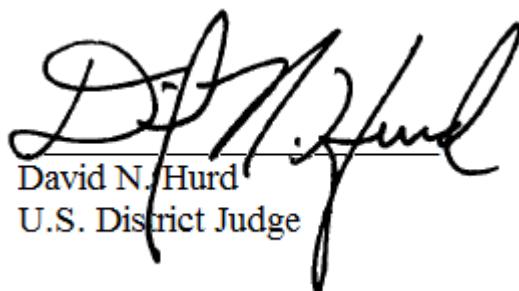
Third-party claimant Orienta Investors, LLC (“Orienta” or “claimant”) has moved under Rules 59 and 60 of the Federal Rules of Civil Procedure seeking alteration, amendment, and/or reconsideration of the January 7,

2021 Memorandum—Decision & Order. Dkt. No. 260-1. In claimant's view, the Court committed 'clear error' by (1) applying an incorrect pleading standard; (2) overlooking a judicial estoppel argument; (3) refusing to permit amendment to the petition; and (4) dismissing the 'superior interest' claim in the presence of disputed facts. *Id.* The United States of America (the "Government") opposes the motion, Dkt. No. 261, which is now fully briefed, Dkt. No. 262.

Upon review of the briefing, claimant's motion for reconsideration will be denied for substantially the reasons set forth in the Government's opposition memorandum.

IT IS SO ORDERED.

Dated: February 23, 2021  
Utica, New York.



David N. Hurd  
U.S. District Judge